

9.24.15 Montana Tax Appeal Board Case Summary for Calendar Year 2015 (Direct Appeals from a decision of the Department of Revenue):

Docket No.	Taxpayer Name	County or Income	Issue	Decision/Outcome
IT-2011-2	Blixseth	Income Tax	Deductibility of Business Expenses	Decision for Department. Taxpayer failed to substantiate business expenses.
IT-2014-4	Hadley	Income Tax	Audit of Energy Tax Installation Credit	Decision for Department. Taxpayer missed deadline to respond to audit inquiry.
IT-2014-5	Hoffman	Income Tax	Deductibility of itemized expenses	Decision for Department. Taxpayer missed deadline to respond to audit inquiry.
IT-2014-3	Olson	Income Tax	Taxpayer's Residency	Decision for Department. Appealed to District Court.
MT-2014-1	Tobacconist	Income Tax	Deductibility of federal excise tax	Decision for Department. Appealed to District Court.
CT-2014-2	Plum Creek	Income Tax	Carryback of Net Operating Losses	Holding in Abeyance. Pending interlocutory appeal in District Court.

N/A	Flansberg	Income Tax	Employer-employee relationship	Declined acceptance – lack of jurisdiction.
N/A	Haven	Gallatin	Sought tax exemption as purely public charity	Declined acceptance – uncontested that taxpayer did not own building as of January 1, 2014.
PT-2015-1	Grossberg	Gallatin	Property Tax Assistance Program	Dismissed – uncontested that taxpayer did not meet income guidelines specified by program.
SPT-2015-1	St. Michael Radio	Pondera	Sought tax exemption as Public Charity	Taxpayer withdrew appeal – exemption was granted.
IT-2015-1	Melvin	Income Tax	Untimely appeal of an audit assessment for 2008-2012	Set for hearing on October 8, 2015.
SPT-2015-2	Community Give-Away House, Inc.,	Hill	Sought tax exemption as Public Charity	Holding in Abeyance pending interlocutory appeal in District Court.

PT-2015-2	Van Daele	Lewis and Clark	Application for property tax relief under Montana Disabled Veterans program	Hearing held July 14, 2015. Decision pending.
IT-2015-2	Sealey	Income Tax	Alleged fraud between business partners in sale of oil field in 2008	In initial discovery phases.
IT-2015-3	Palmer	Income Tax	Extent of liability of company member for unremitted taxes	Interlocutory adjudication in District Court.
IT-2015-4	Greenwood, Clayton	Income Tax	Question of Montana residence for income tax purposes	Hearing held September 10, 2015. Decision pending submission of post-trial documents.
IT-2015-5	McCauley	Income Tax	General tax protest	Case will be decided on the record. Parties have until October 9, 2015 to submit documents.
CT-2015-1	Holcim	Corporate Income Tax	2008-2011 unitary entity	In initial discovery phases.

IT-2015-6	Thorsen	Income Tax	Untimely response to audit assessment.	In initial discovery phases.
IT-2015-7	Konopatzke	Income Tax	Gain realized from sale of Montana property.	In initial discovery phases.
IT-2015-8	Reed	Income Tax	Untimely response to audit assessment.	
DPT-2015-1	Fairfield Wind Owner, LLC	Centrally Accessed	Parties stipulated to bring direct appeal.	In initial discovery phases.

Montana Tax Appeal Board Case Summary for Calendar Year 2015 (Appeals from a decision of the County Tax Appeal Boards):

Docket No.	Taxpayer Name	County	Issue	Decision/Outcome
PT-2013-12	Abbey	Lake	Improvements Value	Decision for Department.
PT-2013-25	CBA, LLC	Cascade	Improvements Value	Decision for Department Taxpayer denied DOR appraiser access to the improvements.
PT-2013-26	Voytoski	Cascade	Improvements Value	Decision for Department Taxpayer denied DOR appraiser access to the improvements.
PT-2014-5	Morigeau	Lake	Improvements & Land Value	Decision for Taxpayer.
PT-2013-22	Hickory Swing	Cascade	Improvements & Land Value	Decision for Taxpayer on Improvements. Decision for DOR on Land Appealed to District Court.
PT-2014-6	Mariani	Flathead	Land value	Withdrawn by Taxpayer.
PT-2014-7	Easy	Broadwater	Land value	Decision for Taxpayer.

PT-2009-54 PT-2009-46	Hawks, Loren & Jen	Liberty	Agricultural land value	Set for hearing on December 3, 2015.
PT-2009-55 PT-2009-47	Hawks, Angela	Liberty	Agricultural land value	Set for hearing on December 4, 2015.
PT-2009-53 PT-2009-50	Hawks, Dale	Liberty	Agricultural land value	In initial discovery phase.
PT-2009-20	Ralston Gap Cattle Co	Teton	Agricultural land value	In initial discovery phase.
PT-2009-70	Greenwood, Kenneth	Valley	Agricultural land value	In initial discovery phase.
PT-2015-4	Ward	Lake	Classification	In initial discovery phase.
PT-2015-3	Goodspeed	Lake	Classification	In initial discovery phase.
PT-2015-5	Sheni, LLC	Lake	Classification	In initial discovery phase.
PT-2015-6	Yeager Family Trust	Lake	Classification	In initial discovery phase.
PT-2015-7	Thomas, Verland	Yellowstone	Mobile home value	In initial discovery phase.